

**Figure B. Income Limits**

IF your filing status is . . .	THEN, even if you qualify (see <i>Figure A</i> ), you CANNOT take the credit if . . .	
	Your adjusted gross income (AGI)* is equal to or more than . . .	OR the total of your nontaxable social security and other nontaxable pension(s) is equal to or more than . . .
single, head of household, or qualifying widow(er) with dependent child	\$17,500	\$5,000
married filing a joint return <b>and</b> both spouses qualify in <i>Figure A</i>	\$25,000	\$7,500
married filing a joint return <b>and</b> only one spouse qualifies in <i>Figure A</i>	\$20,000	\$5,000
married filing a separate return	\$12,500	\$3,750

\* AGI is the amount on Form 1040A, line 22, or Form 1040, line 38.

**Tax Software Hint:** The software will calculate the credit and complete the Schedule R if the date of birth is provided. Be sure to include the taxpayer's total social security benefits, regardless of the taxability, to ensure the correct calculation of the credit.